

**ASSEMBLY BILL**

**No. 1360**

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**Introduced by Assembly Member Anderson**

February 23, 2007

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An act relating to the administration of taxes.

LEGISLATIVE COUNSEL'S DIGEST

AB 1360, as introduced, Anderson. Taxation: Franchise Tax Board administration: notice of proposed deficiency.

Existing tax laws impose various taxes and fees, and authorize the Franchise Tax Board to administer the assessment, audit, and collection of various taxes and fees. Existing franchise and income tax laws authorize taxpayers to file with the Franchise Tax Board a written protest against a proposed deficiency assessment, provided that the protest is filed within 60 days after the mailing of a notice of the proposed deficiency assessment.

This bill would state the intent of the Legislature to enact legislation that would require the Franchise Tax Board to postmark every notice of proposed deficiency assessment mailed to taxpayers.

Vote: majority. Appropriation: no. Fiscal committee: no.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1 SECTION 1. It is the intent of the Legislature to enact
- 2 legislation that would require the Franchise Tax Board to postmark
- 3 a notice of proposed deficiency assessment mailed to a taxpayer.

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